RULES

FOR REGULATING

BILLS OF EXCHANGE,

REMITTANCE TRANSFER RECEIPTS,

LETTERS OF CREDIT,

PAYMENTS TO THE MILITARY DEPARTMENT,

MILITARY CASH RECEIPTS,

AND

CASH AND GOVERNMENT LOAN PAPER SECURITY DEPOSITS.

REVISED EDITION.

Published by Authority

CALCUTTA:

PRINTED AT THE COMPTROLLER GENERAL'S PRESS.

1867.

CONTENTS.

RULES.

	PAGE.
Bills of Exchange	1
Supply Bills	*ib.*
Bill and Transfer Receipt Forms	*ib.*
Endorsement	2
Custody, Issue and Registry	3
Register of Bills Issued	*ib.*
Check Register of Bills Payable	4
Issue of Second and Third Bills	5
Advice Lists	6
Acceptance	*ib.*
Payment	8
Cancellation	9
Remittance Transfer Receipts	11
Terms of Issue of Remittance Transfer Receipts... ...	14
Exchange Drafts	17
Letters of Credit and Cheques	18
Civil Department	*ib.*
Military Department	22
Loan Paper Security Deposits in the Public Works, Postal and Telegraph Departments	30

APPENDICES.

FORMS.

A.—Supply Bill.—(Sole)	33
B.—Supply Bill.—(In Duplicate)	34
C.—Remittance Transfer Receipt	35
D. -Register of Bills Issued...	37
E.—Local Remittances—Bills Issued	38
F.—Bills Issued—Other Governments	39
G.—Check Register of Bills Payable	40
H.—Local Remittances—Bills Discharged	41
I.—Bills Discharged—Other Governments	42
K.—Advice List	43
L.—List of Privilege Remittances	44
M.—Payee's Receipt for Sepoys' Remittances	45
N.—Letter of Credit	46
O.—Cheque	47
P.—Advice of Cheques	48
Q.—Application for Credit Orders Public Works Department	49
R.—Credit Order, Public Works Department	50
S.—Treasury Pass Book	51
T.—Cash Balance of Executive Engineers	52
U.—Estimate of Cash Requirements for Postal Department	53
V.—Allowances of Madras and Bombay Sepoys on leave ...	54
W.—List of Treasuries	56
X.—List of Pay Offices	63
Y.—Register of Government Loan Paper Security Deposits	64

BILLS OF EXCHANGE.

The forms used for the remittance of funds through the Public Treasuries in India are of the following classes, *viz* :—

Negotiable.

I.—Supply Bills. (Appendices A and B.)

Non-Negotiable.

I.—Remittance Transfer Receipts. (Appendix C.)

SUPPLY BILLS.

2. The Supply Bill (Appendix A,) is identical in form with an ordinary Bill of Exchange, or draft, which is a written order to pay a certain specified sum of money to the person in whose favor the bill is drawn, or to his order.

3. The person who draws the bill is termed the *drawer;* the person on whom it is drawn the *drawee;* and after he has accepted, the *acceptor;* the person in whose favor it is drawn, the *payee;* and the person in rightful possession of a bill at any given period, is the *holder.* Persons to whom bills are transferred by endorsement are styled *endorsees.*

4. Supply bills are printed both Sole (Appendix A) and in Duplicate (Appendix B) on water-marked paper, and can only be issued with the sanction of the Local Accountant General, and on terms prescribed by him. They should be issued singly for sums under One Thousand Rupees, but for sums of One Thousand Rupees and upwards they should, on the application of remitters, be issued in duplicates or sets of two. They should be exhibited in a separate Register *vide* para. 16.

BILL AND TRANSFER RECEIPT FORMS.

5. Forms of Bills and Remittance Transfer Receipts for use by Civil Treasury Officers will be supplied by the Local Accountant General, and by the Controller of Military Accounts for Transfer

Receipts to be issued by Divisional or Circle Pay Masters. Indents should, ordinarily, be submitted for a 12 month's supply at a time, in the following form :—

INDENT for Bill (or Remittance Transfer Receipt) forms required for the use of the Treasury (or Divisional Pay-master) at _____

Description of Form.	Issued in the past twelve months	Cancelled and destroyed in the past twelve months	Balance in Store and last No. in Store.	Indented for.
ON BANK OF BENGAL.				
Sole				
In Duplicate				
ON OTHER TREASURIES				
Sole				
In Duplicate				

6. The same form of Indent must be employed by Local Accountants General who indent on the Treasury and Departmental Accounts Branch of the Comptroller General's Office for a Provincial supply.

ENDORSEMENT.

7. A Bill may be transferred by *endorsement*, which is the act by which the holder of a negotiable instrument transfers his right to another person termed the endorsee. It must be in writing, and is usually made on the back of the Bill, though it may be on the face; but this may involve greater responsibility than an ordinary endorsement. The endorsements, if numerous, may be made on a separate paper attached, called an "allonge," which should not, however, be resorted to unless unavoidable.

8. No particular form of words is essential to an endorsement; the mere signature of the party making it, which is called an *endorsement in blank*, is generally sufficient; the bill may then be transferred by delivery only, and becomes in effect payable to bearer.

9. An endorsement which mentions the name of the person in whose favor it is made, is called an *endorsement in full*, and the endorsee can then only transfer his interest in the bill by his own endorsement in writing.

10. The negotiation of a bill *originally transferable*, can only be restrained by *express restrictive* words; the mere omission of the words "or order" *from an endorsement* will not therefore affect its negotiability.

CUSTODY, ISSUE AND REGISTRY.

11. The forms must be kept in the Treasury under the key of the Collector or other Officer in charge, who should give out daily the books or packets required for use to the Head Clerk, or other trustworthy subordinate, and on their being returned before the office closes, the Treasury Officer should satisfy himself that none of the forms have been used or destroyed without his sanction. His initials being affixed to the check margins of the bills as they are signed by him, and a Memorandum kept under his attestation of those issued or destroyed, it will be sufficient for him, on receiving back the forms, to see that the series of printed numbers in the forms remaining in the books or packets is unbroken.

12. The Bills must be issued carefully in the order of the printed general number, and if a bill bearing a subsequent district number to that affixed on a cancelled form, has already been prepared, intimation of cancellation should be sent to the drawee.

13. The date and place of issue, the period or usance at which drawn, and the name of the payee are to be distinctly entered in the body of the bill.

14. All Officers drawing bills will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of the illegibility of the drawer's signature or any other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly, when a Native Officer is placed in charge of a Treasury, he should sign his name in English to Bills of Exchange, or if his signature be in the Vernacular, he should write his name in the English character below his signature.

15. In entering the amount of the bill in words, it is of importance that the writing should be continuous without lifting the pen and terminate with the word "only," to prevent interpolations. The amount should also be written on its face in the Native character, and attested by the signature of the Treasurer and Head Clerk; and when the value of the bill has been received by transfer in account, by the Accountant and Head Clerk.

REGISTER OF BILLS ISSUED.

16. A Register of Bills issued must be kept in each Treasury Office in the form of Appendix D, in which should be entered all bills drawn, exhibiting the numbers (general or printed, and

particular or district) the date and amount of the bill, in whose favor drawn, the date of authority, and from whom the value was received. Each Treasury drawn upon should have a separate page, and a separate district series of numbers commencing in April and continued to the 31st of March of each year of account.

17. Before a bill is submitted for the signature of the Treasury Officer it should be entered in the Register, and the Treasury Officer when signing the bill and the register should be careful in seeing that they correspond with each other.

18. Two Lists, prepared from this Register, must be forwarded to the Local Accountant General with the monthly Cash Account, one in the form of Appendix E, shewing the particulars of bills drawn upon Treasuries of the local jurisdiction to which the drawing Treasury belongs, and the other, in the form of Appendix F, of bills drawn upon Treasuries of all other Governments. These Lists should be written up daily and the daily totals shewn therein transferred to the Treasury Officer's Cash Book. Office copies of these lists should not be kept, as the Register itself will afford all necessary information.

CHECK REGISTER OF BILLS PAYABLE.

19. This Register, vide Appendix G, is intended to prevent the payment of forged Bills of Exchange, or fraudulent drafts, and, generally, to facilitate the examination and identification of Bills of Exchange presented for payment.

20. The Register should be paged and opened at the commencement of each official year, each page being attested with the signature of the Treasury Officer. A page or two, or more, when necessary, should be appropriated to every Treasury by which bills are ordinarily drawn.

21. As soon as advice of a bill has been received, the amount, and date of the bill should be entered opposite its appropriate number. The numbers having been previously entered in a regular series; and whenever a bill is presented for acceptance or payment, it should be compared with this Register. The date of acceptance, when acceptance is necessary, and payment, should be entered at the time in the appropriate columns.

22. This Register, if regularly kept up, affords an efficient check against the payment of two bills from the same drawer bearing the same number, and in cases in which a bill bearing an early number,

is succeeded by one bearing an improbably higher number, or one in which other irregularity may be observed, the necessity of making enquiry before payment may be indicated.

23. In the column of Remarks will be entered such notes as circumstances may suggest, such as dates of requisitions for letters of advice, or of references regarding other irregularities, notes of cancellation, of issue of certificates of non-payment, or of advice or payment of seconds or thirds of exchange. The Register should be constantly inspected to see that it is properly kept up.

24. Two lists must be forwarded to the Local Accountant General with each list of payments, one in the form of Appendix II, showing particulars of bills discharged on account of Treasuries of the local jurisdiction to which the paying Treasury belongs, and the other in the form of Appendix I, of bills discharged on account of other Governments. These Lists should be writtten up daily, and the totals shewn therein transferred to the Treasury Officers Cash Book. A transcript of each list must be retained in the Treasury record for future reference.

ISSUE OF SECOND AND THIRD BILLS.

25. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period of issue, a "SECOND," in the case of Sole Bills may, without reference to the Accountant General, be granted to the party who obtained the "First," or to the payee, or the legal representative of either, but to no other party. If the bill should not have been presented for payment within a reasonable period, it will be necessary for the applicant to produce a certificate of non-acceptance or non-payment from the drawee; the issue of this certificate will of course be no bar to the acceptance and payment of the lost bill, if presented before the "Second," or "Third," is accepted or paid. *

26. In the event of both "First," and "Second," being lost, a "Third," may be issued on the same terms as the "Second," the non-acceptance and non-payment of the first and second being certified.

27. The "Second," and "Third," must be drawn in exactly similar terms with the "First," of Exchange or original bill; with the same date, the same number, the same amount, and the name

* Applications respecting lost Bills drawn by or on Treasuries which were destroyed during the disturbances of the years 1857 and 1858 should be referred to the Accountant General for special orders.

of the same payee; so that if a lost bill has been endorsed, the endorsee must apply for a second through the original payee. It is, however, not essential to the validity of a "Second," or "Third," of Exchange that it should bear the name of the Officer who issued the First. It must be issued under the signature of the Officer in charge of the Treasury at the time.

ADVICE LISTS.

28. A single list of Supply Bills and Remittance Transfer Receipts issued on each Treasury must be despatched under envelope, and posted without fail on the day of issue as an advice to the drawee, in the form of Appendix K.

29. Advice Lists, like other public despatches, must be opened in the presence of the Officer in charge of the Treasury, who will note the date of receipt on the Advice, under his initials. The post-mark, its place and date, and the signature of the despatching Officer should be referred to, when necessary, to ascertain the genuineness of the Advice. The Advice Lists received from each Treasury should be filed together and bound up annually.

30. The columns of "No." "Date," and "Amount," in the Check Register of Bills Payable, should then be filled up from the Advice.

ACCEPTANCE.

31. Acceptance is an engagement to pay a bill when due, according to its request. The drawee, before he accepts, should, upon presentment for acceptance, refer to the Advice and the Check Register of Bills Payable, and assure himself most carefully that the number is correct, the signature of the drawer genuine, and that the amount of the bill has not been altered without the drawer's initials. If it appears that the bill has not been already accepted, and if it corresponds with the Advice in all essential particulars, it may be accepted.

32. Alterations made by the drawer prior to the issue of a bill, should be carefully authenticated by him, and the corrections noted in the Advice, with his initials, to prevent hesitation on the part of the acceptor. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, make reference to the drawer, Accountant General, or Post Office, as the case may require.

33. If there is any discrepancy between the amount of a bill and that shown in the Advice List, the bill may, nevertheless, be accepted at the discretion, and the responsibility of the drawee, provided that there is no suspicion of a fraudulent alteration, or any circumstance tending to throw doubt on the genuineness of the bill. Great caution should, however, be exercised in accepting a bill for a larger amount than that expressed in the Advice.

34. Although generally speaking no bill should be accepted until receipt of Advice, yet if, after careful inspection, there appears no room to doubt the genuineness of the bill, and it is in the hands of known and respectable parties, and delay is likely to be productive of inconvenience, it may be accepted, notwithstanding non-receipt of the Advice, and should always be so, on tender of sufficient guarantee.

35. If the drawee accept a forged bill, or a bill with a larger amount than that fixed by the real drawer, he will nevertheless be liable to pay the *bonâ-fide* holder, and will have no claim on the supposed drawer; but if the drawer of a bill has so carelessly inserted the number or amount, as to have enabled a stranger fraudulently to procure payment of a larger amount, such *drawer*, and not the drawee, must bear the loss. If the sum is fraudulently altered after acceptance, the acceptor is liable only for the sum for which he really accepted, and the holder, however *bonâ-fide*, can recover no more.

36. The acceptance should be made in the following form, to be written across the face of the bill.

"Accepted 1st August 186 , for Rupees due 11th, 14th,

A. B. *Collector*,"

The column for Date of acceptance should then be filled up in the Check Register of Bills Payable.

37. Any material alteration of a bill without the consent of the parties, after it has been drawn, accepted, or endorsed, such as the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order," will have no such effect.

38. Bills drawn at sight may be paid on presentation without enfacement of acceptance at the discretion of the Treasury Officer.

39. Under no circumstances should more than one bill of a set be accepted.

40. If a bill which has been accepted be lost, and a Second or Third issued, payment, when made on the Second or Third, should be made without that Second or Third being accepted, and not *on* but *after*, the date on which payment of the accepted bill becomes due, and a guarantee should be taken from the payee in the following form:—

Form of Guarantee.

In the event of my receiving Rupees
being the amount of a Second (or Third) Bill of Exchange No.
dated drawn on
by the First (or Second or Third) of the same tenor and date having been lost after acceptance, I hereby engage to hold the Government harmless, and to refund the said amount, *viz.* Rupees
into the public Treasury, should a double payment be made by Government, or should any claim be hereafter established on the said accepted bill.

Witnesses. A. B.

C. D.

E. F.

41. If in consequence of the first having been lost, a Second is accepted, and after acceptance but before payment of the Second, the First is found and presented, it must be refused, because the acceptor is bound by the acceptance of the Second, and payment therefore should be made on the accepted bill only. But if a Second, though issued, has not been accepted prior to the presentation of the First, the First may be accepted and paid in the usual course, and the Second must then be refused.

42. When a bill is refused owing to the previous acceptance or payment of another of the set, the following note should be made on its face before it is returned to the party presenting it:—

"Refused, First (or Second or Third,) of the same tenor and date having been accepted (or paid) on the

A. B., *Collector.*"

43. Bills drawn at sight if paid without formal acceptance must, before payment, be subjected to the checks prescribed in the rules for acceptance.

PAYMENT.

44. Payment should always be made to the proprietor of a bill, or to some person duly authorized by him to receive payment. If the holder of a bill die, it should be paid only to his legal representative;

if, however, the amount is under 100 Rupees, and there is no dispute, Treasury Officers are authorized to pay to claimants without requiring the production of a Certificate of Administration. When payment is made to an Agent or Attorney, it is desirable, for the satisfaction of the Office of Account, that a note of the existence of the Power of Attorney or Letter of authorization should be made on the bill.

45. When more than one person is named in a bill all must join to give a valid endorsement or receipt.

46. Partnership is insufficient to support a claim by one partner to payment of a bill drawn or endorsed in favor of another, without an express Power-of-Attorney, and the authority should be quoted in the receipt. This will not of course preclude payment of a bill drawn in favor of a firm to any Member of the firm.

47. In law it is essential to the validity of a bill drawn in favor of an Un-Incorporated Bank or other Institution, that the name as well as designation of the payee should be specified in it; and the receipt or endorsement of the individual so named as payee is necessary as an acquittance. Where the connection of such payee with the Institution has ceased before presentation of the bill, and his signature cannot be obtained, it may be paid on the receipt or endorsement of his successor in office on his furnishing an indemnity. The rule is not applicable to Incorporated Banks.

48. On presentation of an accepted bill for payment, the Officer in charge of the Treasury should satisfy himself that it has been properly receipted on the back before authorizing payment.

49. After payment, which must be noted in the Check Register of Bills Payable, the bill must likewise be scored thus × and stamped "PAID," with the date of payment. At the same time the word "PAID" should be written against the corresponding entry in the Advice List.

50. If a Second, or Third of a Bill be presented for payment, care must be taken that neither the First nor Second has already been accepted or paid.

CANCELLATION.

51. If a bill is presented to the drawer for cancellation it may be cancelled, and the amount paid to the applicant without the sanction of the Accountant General being first obtained, provided no Second and Third of the set has been issued, and the applicant is the payee or endorsee, or his legal representative,—and the endorsements are regular, and the bill, properly receipted, is delivered up, on payment.

52. When cancelled, the fact should be conspicuously noted across the face of the bill under the initials of the Treasury Officer. If cancellation is requested by the remitter, and he is not also the payee of the bill, he should be required to have the bill duly endorsed to him. If there is any difficulty in having it so endorsed, the bill, with a statement of the particulars of the case, showing why cancellation is required, should be forwarded for the orders of the local Accountant General.

53. An accepted bill should not be cancelled unless for any special reasons the acceptance has been duly cancelled by the acceptor, but in that case, prior to refund, reference should be made to the Accountant General for sanction.

54. If an application is made to the drawer for the refund of a bill stated to have been lost, it should be refused, refund being allowable only on a bill which is produced and delivered up. In such cases a Second of Exchange should be issued, and the party obtaining it be compelled to take payment at the Treasury drawn on, either in cash or by a transfer bill.

55. When bills have been issued in sets, the whole of the set must be delivered up for cancellation, but Seconds and Thirds of lost Bills of Exchange should never be cancelled, since a refund by the drawer on a Second or Third Bill would not bar claim on the First if in the hands of a *bona-fide* holder. For the same reason a First should not be cancelled if a Second has been issued.

56. No Second or Third of older date than six months should be paid without reference to the Accountant General.

57. On the cancellation of a bill, immediate notice is to be given to the Treasury on which it was drawn, and a note thereof made in the Register of Bills Issued and Check Register of Bills Payable under the initials of the Officer in charge of the Treasury drawing and drawn upon, respectively.

58. The cancelled bill, duly receipted, should be forwarded with the Remittance List as a Voucher in support of the debit on account of the refund, which must always be exhibited in the accounts, even when the issue and cancellation of a bill occur in the same month.

59. The particular number of a cancelled bill is not available for future bills of the same year, although no higher number may intermediately have been given.

REMITTANCE TRANSFER RECEIPTS.

60. The issue of negotiable Treasury Drafts, or Bills of Exchange, on account of the Public Service, and for the purpose of Privilege Remittances is unauthorized, and non-negotiable Remittance Transfer Receipts are now issued in lieu of Bills of Exchange for such purposes under the following rules. These Receipts, *vide* Appendix C., are printed on Water-marked Paper.

61. The preceding rules respecting the custody, issue, registry, (*vide* Forms D. and G.,) payment and cancellation of bills are generally applicable to Transfer Receipts: and in like manner, in the case of lost Transfer Receipts, Duplicates may be issued, on sufficient cause being shewn, on the application of either the remitter or the payee, without production of a non-payment certificate.

62. Forms of Duplicates, which are printed in blue ink and enfaced with the word "Duplicate," may be obtained on indent from the Accountant General or Controller of Military Accounts.

63. Transfer Receipts may be cancelled at the discretion of the drawer, on return of the document. But when a duplicate has been issued, cancellation should not be made unless both the original and duplicate are delivered up.

64. Paid Transfer Receipts bearing the acknowledgments of the payees must accompany the Disbursing Officer's Bi-monthly Lists of Payments, the total amount being entered in one sum at the end of each list, and reference made to the separate Lists of Bills discharged, the totals of which should correspond with the aggregate amount entered in the Lists of Payments. As regards Pay-Master's Transfer Receipts and Cheques discharged, the original schedules of Military Payments received from Disbursing Officers will be forwarded, after examination in the Office of Accountant General, to the Military Accountants concerned.

65. Advice of Remittance Transfer Receipts will be included in a single List of Supply Bills and Remittance Transfer Receipts issued on each Treasury, *vide* Appendix K., which should be forwarded on the day of issue to the drawee as an advice as directed in para 28.

66. Payment of such Receipts should be made generally after receipt of the Advice List, and according to the provisions of Rule 34.

67. Payment must be made on presentation at the Treasury indicated in the Receipt either in cash, or by a transfer credit to some account to be intimated by the remitter. The receipt of the party

entitled to receive payment, on the back of the document, will be a final acquittance to the Treasury Officer drawn upon.

68. Form C, should also be used for all Land Revenue payments made by means of Remittances from one Public Treasury to another. The particulars of the Mehals, or landed property, on account of which the payment is made, must be noted on the back of the Receipt for the guidance of the receiving Officer. The form must be filled up as follows:—

RECEIVED from A. B., on account of C. D., Proprietor, the sum of Rupees ..... on account of Land-Revenue demands, to be transferred to his credit under Land Revenue, as per particulars on the reverse, at the ..... Treasury.

69. In Bengal, a fee of one Rupee for every thousand Rupees, or fraction thereof, should be levied on each Land Revenue Transfer Receipt, and credited to Government. No fee will be charged should the amount not exceed five hundred Rupees. Only one such Transfer Receipt may be issued for one instalment of Revenue.

70. The same form of Receipt may be used whenever practicable for the settlement of transactions between Disbursing Officers of the Military Department, within the limits defined by the Controller General of Military Expenditure: for the settlement of transactions with other Departments they will issue such Receipts for payment from Civil Treasuries only.

71. Divisional or Circle Pay-Masters should not issue Receipts for Remittances upon each other, but upon Civil Treasuries only. Nor will they issue such Remittance Receipts upon Civil Treasuries of other Presidencies than that in which they are located, or in which Regiments which are dependent on them for funds may be stationed.

72. The same form should be used for the Privilege Remittances of European Non-Commissioned Officers and Soldiers.

73. Transfer Receipts for Privilege Remittances should be issued by Pay-Masters only at the time of payment of allowances, and in liquidation thereof, and not in exchange for Cash separately tendered, except in the special cases provided for.

74. The Transfer Receipts for Privilege Remittances of Staff and Local Officers and Officers of Native Regiments, and of Native Soldiers, should be issued by Divisional or Circle Pay-Masters exclusively, and in no case by a Civil Treasury, except as otherwise specially provided for.*

75. As regards British Regiments of Cavalry and Infantry, Officers in charge of Civil Treasuries will issue Remittance Transfer Receipts on Public Service and for Privilege Remittance under existing regulations, in part payment of the Regimental Pay-Master's Cheque. Those on Public Service will be furnished in payment of any one of the Cheques; but the issue of Transfer Receipts for Privilege Remittances will be limited to the advance made on the 25th of the month.

76. The family remittances of Sepoys, including Native Officers and all fighting-men whose names are entered on the Muster Roll, should also be made in the form, Appendix C.

77. Ordnance Drivers and Non-combatants are not entitled to such Remittances. An exception is however made in favor of Ordnance Drivers of Light Field Batteries.

78. Receipts for Sepoys Remittances are issuable only on the application of the Commanding Officer, and in payment of Monthly Abstracts or part thereof, and are restricted to the period of issue of pay, except only in cases of Sepoys proceeding on leave of absence, when a Receipt may be granted for reasonable savings from pay, provided the savings are for a period of not more than one year from the date of the last Receipt issued, and in this exceptional case only may tenders of Cash for such Receipts be received. The Pay-Master should forward the required Transfer Receipts to the Commanding Officer, sending to the drawee on the day of issue a separate Remittance List in the form Appendix L.

79. The Commanding Officer should fill up and sign the Descriptive Roll on the back of the Receipt and then forward the Receipt to the Treasury Officer on whom it is drawn with a receipt in the form Appendix M. which will be returned to him by the Treasury Officer, signed by the payee, for the satisfaction of the Remitter. A copy of the Roll should at the same time, be forwarded by the remitter to the payee with the words "Family Remittance Roll," conspicuously written on the cover.

---

*Civil Treasury Officers may issue Privilege Remittance Receipts to Executive Engineers and other Military Officers in Stations where there is no Pay-Master and in liquidation of Drafts or Public Service Remittance Receipts where the Pay and Allowances are drawn in this form.

80. These Receipts are payable only to the parties described in the Roll on the reverse, and if in favor of a Sepoy, intimation must be given to the Commanding Officer who will furnish a certificate of identity to enable him to obtain payment. In cases of doubtful identity, payment may be made at discretion, on security. Payment may however be made to the payee's Regimental Staff Officer should the Sepoy be absent or unable to attend the Treasury and have endorsed the bill, or in case of death, but not otherwise.

81. If the payee's corps has been removed to another district the drawee may transfer the Receipt by assignment, to the Treasury Officer of that district, by whom it will be paid in accordance with the above rules. Notice of such assignment and payment should be immediately given to the drawer of the Receipt by the Treasury Officer by whom it is paid.

82. Should no application for the payment of the receipt be made within one month of its receipt, the Treasury Officer must give notice to the payee. Remittances unpaid at the expiration of six months from the date of the Receipt should be cancelled in the Remittance list recorded in the office of the Treasury drawn upon, and if presented after that period payment should be refused. The Uncurrent Receipt must be returned to the drawer for the issue of a fresh Receipt, or for the refund of the amount, as may be required.

TERMS OF ISSUE OF REMITTANCE TRANSFER RECEIPTS.

Transfer Receipts for Service Remittances may be granted to the following parties at sight and at par by Civil Treasury Officers.

83. To all Officers, Civil or Military, for *bonâ-fide* public purposes to be stated in the application.

84. To Judges for remittances to the Court to which payment is to be made, on account of costs of suit, and all sums realized in execution of decrees of other Courts.

85. To Magistrates on account of remittance of proceeds of Estates, Property &c., belonging to deceased Police Officers, under Orders of Government, dated 8th July 1844.

86. To all Registrars of deeds, on account of remittance of fees received under Act XX., 1866.

87. To Commissioners of Revenue and Collectors in Bengal, on account of Court of Wards' Establishment.

88. To Public Officers who have the duty of laying Dawks, on account of Deposits made by parties travelling by Dawk.

89. To Collectors, or Court of Wards in Bengal, or elsewhere, unless specially exempted, on all Treasuries, at 1 per cent. premium, for remittance of sums belonging to Wards' Estates.

90. To Secretaries of District Committees of the Military Orphan Society, for cash paid on account of Subsistence of Out-wards of the Lower Orphan School. Remittances on account of Service Fund Subscriptions are now made by certified lists prepared by the Local Accountants General or Controllers of Public Works Accounts for their respective Departments.

Transfer Receipts for Privilege Remittances may be granted by Civil Treasury Officers.

91. To Secretaries of the Service Funds for *bond-fide* purposes of the Funds.

92. To College, School, Road, Ferry Fund, and other Local Committees appointed by Government, when shewn to be necessary.

93. Chaplains are placed on the same footing as Military Officers in regard to remittances upon any Treasuries of the Presidencies in which they may be serving.

94. To men of the Police Battalions and Bengal Police Constabulary, in the form and on the terms for Sepoys Remittances. This rule is not applicable to men of the Thuggee and Dacoity Establishments.

95. The issue of Privilege Remittance Receipts to Government Servants, is entirely suspended, except in the Military Department, and in that Department no receipt should be issued for a less amount than Rs. 5. The restriction as to amount as regards Receipts granted to Military Officers should not be enforced when Money Orders are not available, or when the Remittance Receipts are required for Remittances on account of Funds, or for Sepoy's Remittances.

96. Bills of Exchange at Sight, and one per cent. premium may be granted to Government Officers in Civil employ in Bengal, on issue of pay for sums above Rs. 150, to the extent of their monthly salary on Calcutta.

Transfer Receipts for Privilege Remittances may be granted to Military Officers as follows:—

97. To all Military Officers,* at sight and par, on account of family Remittances, to the extent of the Pay and allowances of Regimental Officers of their rank only, as given in the margin and, as regards Staff Corps Officers, in the foot note marked † Such Transfer Receipts are only to be granted by the Divisional Pay-Master, at the period of issue of pay and in payment of the Pay Abstract, or part thereof but not for Cash payments. See also para: 75 as regards Officers of British Regiments.

G. O. No. 211, 8th Sept. 1841, and G. O. No. 520, 14th July 1854.

TABLE OF PAY AND ALLOWANCES.

Rank	Horse Artillery and Cavalry.		Foot Artillery and Engineers.		Infantry.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Colonel	1,478	7 0	1,285	5 0	1,295	5 0
Lieutenant-Colonel	1,167	0 0	1,072	4 0	1,082	4 0
Major	929	6 4	782	3 0	789	3 0
Captain or Surgeon	563	0 4	473	1 0	415	6 0
Lieut or Assistant Surgeon	365	4 0	295	12 0	220	10 0
Cornet 2nd-Lieut. or Ensign	310	10 4	213	5 0	202	12 5

98. Privilege Remittances of Military Officers to Stations of other Presidencies on which their Regiments are not dependent for funds are to be made through the Agency of Civil Treasuries. When an Officer desires to make such a remittance in part of his pay and allowances, the Pay-Master will furnish him with a certificate that the amount forms a

---

* Except those on the Pension Establishment.

Transfer Receipts on account of Expenditure of Regimental Messes to be granted only under this rule.

Under Government Orders No. 45, dated 12th January 1854, the privilege of obtaining Family Remittance Transfer Receipts is extended to all European Non-Commissioned Officers and Soldiers, including those of Political Corps and Contingents, as well as to the Subordinate Medical Department of the Army.

† Officers belonging to the Staff Corps may obtain Remittance Receipts to the extent of the Staff Corps Pay of their rank as follows —

Brevet Colonel and Lieutenant Colonel	827	11 0	Captain	374	1 6
Major	610	11 0	Lieutenant	225	12 0

portion of his pay and allowances and that he is entitled to a Privilege Remittance Transfer Receipt. The Officer must then send the certificate with the cash to the Civil Treasury in exchange for which a Privilege Remittance Transfer Receipt will be supplied to him.

99. Transfer Receipts may also be issued by Civil Treasury Officers for Cash in the following exceptional cases; *first*, to European Commissioned Officers for the amount sale of a bungalow to either vendor or purchaser, which must be specially stated in the application; *secondly*, to Regiments or a Committee of Officers for Mess, or other Regimental purposes, the application being accompanied by a Certificate from the Commanding Officer that the required remittance is *bonâ-fide* for the purpose stated; *thirdly*, an Officer suddenly leaving a station, is entitled to a Transfer Receipt on the station to which he is proceeding for an amount equal to his monthly Pay and allowances.

100. To Brigade Majors and other Station Staff Officers, at 1 per cent. premium for Cash paid on account of Remittance of awards of Military Courts of Requests.

In the case of remittances under this Rule, it will generally be necessary to deduct the amount of premium from the sum tendered for remittance. Whenever this is the case, the calculation of premium at 1 per cent. must be made by dividing the amount tendered by 101. Example, out of Rs. 517-3-9, the Transfer Receipt will issue for Rs. 512-1-10, and Rs. 5-1-11, will be carried to account as premium.

101. To Military Officers and men, and to Chaplains and Medical Officers attached to the Army, at par, to the extent of allowances when absent on leave or duty from the Regimental Head-Quarters.

102. When an Officer desires to make a Privilege Remittance under the foregoing exceptional conditions, the Divisional Pay-Master will furnish him with a certificate that he is entitled to such Remittance Transfer Receipt; and the Officer must send his certificate with the cash to the Civil Treasury in exchange for which a Transfer Receipt will be supplied to him.

EXCHANGE DRAFTS.

Transfer Receipts can only be exchanged under the following rules:—

103. In lieu of Transfer Receipts on the Public Service, if the holder be a public Officer and require the exchange receipt for a public purpose duly specified in his application.

104. In lieu of Privilege Remittance Receipts if the payee has been removed to a distance from the Treasury on which the original Receipt was granted.

LETTERS OF CREDIT AND CHEQUES.

105. With reference to the Orders of Government of India contained in the Resolutions, as per margin, prescribing the use of Letters of Credit and Cheques in all Departments, the following rules are laid down for the guidance of Officers in the Civil and Military Departments.

Resolution, No. 3173, of 13th March 1861.
Resolution, No. 9906, of 30th July 1861.

CIVIL DEPARTMENT.

106. In the Civil Department, when Letters of Credit are required to meet Departmental Expenditure in other than the Public Works, the Postal, and Telegraph Departments, they are issuable in the from of Appendix N. by the Local Accountants General.

107. The Letter of Credit must be lodged with the Officer in charge of the Treasury from which the funds are to be drawn and payments against it will be made on Cheques in the form of Appendix O. drawn by the Officer in whose favor the credit is allowed, and made payable to A. B. or Bearer. When there are special instructions from a party to make his Cheques payable "to Order" or by crossing to make them payable only through a Bank, the instructions should be attended to as far as possible. No modification of the form or terms of the Cheque should be made without previous reference to the Comptroller General of Accounts. A list in the form of Appendix P. of the Cheques drawn daily on each Treasury will be forwarded on the same date by the drawers as an advice to the drawees.

108. No Cheque should be drawn for less than 10 Rupees; smaller sums must therefore be disbursed in cash for which the necessary advances will be obtained from the Treasury by the Disbursing Officer by a Cheque in his own favor.

109. The Letter of Credit is current only for the month for which it is granted and can only be drawn against during such month, at the expiration of which the balance must be held to have lapsed and will not therefore be available for any succeeding month. Cheques should be issued sufficiently early to enable them to be presented at the Treasury before the close of the month, but if a Cheque has been issued but not presented for payment in the month for which the Letter of Credit is current, it must be paid whenever presented and charged against the Credit of the month in which it is paid.

110. A Memorandum must be carefully kept in the Account Department of each Treasury, shewing the amount of every Letter of Credit, the payments made against it, the balance outstanding at the close of the month, the amounts of Cheques drawn and advised but not paid and the cancelled balance. These particulars should also be entered on the back of the Letter of Credit which must then be returned to the Drawer not later than the 3rd of the month following that for which the Letter of Credit was drawn.

Amount of Letter of Credit.....	000	
Amount Disbursed in payment of Cheques drawn in this month.....	000	
Ditto ditto of Cheques drawn in previous months.....	000	
Amount of Cheques drawn but not paid.....	000	
		——000
Balance undrawn and cancelled, Rs.	000	

111. The Cheques must be submitted with the Treasury Officer's Lists of Payments as vouchers, to the Accountant General concerned.

112. Letters of Credit on the Bank of Bengal.—Applications for Letters of Credit required on the Bank of Bengal, by Civil Officers in and near Calcutta, in account with the Supreme Government must be submitted to the Comptroller General of Accounts direct. Officers of the Bengal Government are supplied with Writes Off by the Accountant General of Bengal drawn against his own Drawing Account at the Bank.

113. Credits in favor of Officers of the Postal or Telegraph Departments in or near Calcutta, are granted on application of the Director General of the Department, in favor of the Post-Master of Calcutta and the Assistant Superintendent of Telegraphs in Bengal, respectively, by whom all Cheques will be drawn on the Bank.

114. Applications on behalf of Officers of the Public Works Department are granted on Extracts from the Requisitions of the Controller of Public Works Accounts, Bengal, addressed to the Accountant General, Bengal.

115. If unobjectionable, the applications will be registered by the Comptroller General of Accounts, and a credit order issued on the Bank, where the full amount of such order will, when no date is fixed in the order, be placed on presentation, at credit of the Officer or Officers named in it. Payments will be made on Bank Cheques only.

116. On the last working day of the month, every Officer in whose favor credits may have been granted on the Bank of Bengal, will furnish the Secretary and Treasurer of the Bank with a Memorandum of the sums drawn during the month, on receipt of which any sum remaining undrawn by such Officer will be re-transferred from his credit to that of the Comptroller General of Accounts.

117. Public Works Department.—Applications for Funds required by Officers of the Public Works Department will be made by the Controllers of Public Works Accounts in the Form of Appendix Q. and Credit Orders will be issued thereon by the Local Accountant General in the form Appendix R.

118. The applications of the Controllers should be submitted in time to admit of the Accountant General's Credit Order reaching the different Treasuries by the first of the month, and not be kept back on account of delay by any Executive Engineers in submitting their applications for Credit Orders. Such applications should be embodied in a supplementary requisition.

119. On the receipt of the Credit Order by the Treasury Officer the full amount will at once be written off as a final payment to the Public Works Department, and a Drawing Account opened with the Executive Engineer who will obtain funds solely by means of Cheques against this Account. The Cheques which must not be drawn for sums less than 10 Rupees will hold good for three months from date of issue. Letters of advice of the issue of Cheques are not required, No other Deposit Account can be opened in a Civil Treasury by Officers of the Public Works Department.

120. An Executive Engineer may empower any of his Sub-Divisional Officers to draw cheques against his own drawing account at the Treasury to any extent that he may specify. The cheques of Sub-Divisional Officers will in such cases be marked by a distinguishing letter.

121. When funds are required for a subordinate at a different Treasury from that with which the Executive Engineer himself banks, the latter should obtain a credit order on that Treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of Remittance Transfer Receipts.

122. Funds may be obtained by an Executive Engineer, or his Sub-Divisional Officer from the Tehsils or Sub-Treasuries, by means of Cheques, which should be distinguished by different numbers and letters from those drawn against the Treasury. The Executive Engineer will, in such cases advise the Treasury Officer from time to time of the probable amount of his drawing in order that funds may be duly provided.

123. The cheques drawn against Tehsils will be entered by the Treasury Officer in the Pass Book against the Drawing Account of the Executive Engineer just as if they had been drawn directly against the Treasury.

124. A Pass Book will be kept in duplicate by each Treasury Officer in form Appendix S. One copy will be sent at the end of each week to the Executive Engineer to enable him to verify the entries with his own Cash Book and check off the Cheques paid. The duplicate must never be sent out of the Treasury, and every entry therein should be attested by the Treasury Officer.

125. At the end of every month the Treasury Officer will furnish the Executive Engineer with a Certificate as follows:—

"I hereby Certify that the balance at Credit of A. B. Executive Engineer is Rupees ."

C. D.
Collector.

126. A duplicate copy of the Certificate will be forwarded by the Treasury Officer with his monthly Cash Balance report to the Local Accountant General.

127. The Controller of Public Works Accounts will at the same time furnish to the Local Accountant General a monthly return of the Cash balances, as shewn in the Office Cash Books of Executive Engineers, in form Appendix T. This return should be furnished promptly in order that the Local Accountant General may, in his Cash Balance report, add to the available Cash Balance in the Civil Accounts, the Balances in the hands of Executive Engineers in cash or at their credit at Treasuries, or in the Presidency Banks or their Branches.

128. The Provincial Accountant General will furnish the Local Controller with a monthly list of Credits granted on Banks and Treasuries. After comparing this with the debits in the Accounts Current of the Executive Engineers, the Controller will notify to the Accountant General that all the Credits have been duly brought to account.

129. Advice of a Credit having been granted him will not, as a rule, be sent to the Executive Engineer, either by the Accountant General or the Controller.

130. A supplementary Credit may be granted at any time to an Executive Engineer in addition to his ordinary monthly Credit, on due cause being shewn.

131. In cases of unforeseen emergency, when delay must obviously be productive of inconvenience to the Public Service, advances urgently required may be drawn by Executive Engineers from Civil Treasuries under orders of the Chief Civil, or Military authority at

the station. Such advances must be repaid on the next supply of a Treasury Credit by a cheque for the amount in favor of the Treasury Officer.

132. Postal and Telegraph Departments.—Funds required by Officers of the Postal and Telegraph Departments are obtained on Letters of Credit issued by the several Accountants General on the requisition of the Directors General of the respective Departments.

133. In the Postal Department for which Estimates of Cash Requirements are issued quarterly, in the form of Appendix U. payment is made against them on presentation of Pay-Abstracts in duplicate and in the case of contingencies on audit advices from the Compiler in certain cases, and in others on Bills countersigned by the Post-Master General concerned, and in cases of emergency, on receipts granted by the Post-Master. Should circumstances prevent the communication of the quarterly Credits in due time, Treasury Officers may advance funds on the urgent requisition of the Local Post-Master General, within the limits of the total Balance of the annual grant for the Post Office for which funds are required.

134. In the Telegraph Department, the Letters of Credit for which are annual, salaries are paid on presentation of bills drawn by Telegraph Masters and Officers in charge of lines and offices; and contingencies on bills countersigned by the Superintendents of Divisions; for construction, on receipts granted or countersigned by them against Letters of Credit.

MILITARY DEPARTMENT.

135. Funds will be placed at the disposal of Military Disbursing Officers by Annual Assignment estimates, which will be issued by the Local Accountant General, on the application of the Military Accountant, in favor of Military Disbursing Officers who will draw against these Credits by means of Cheques. The probable cash requirements of each office for each month will be specified in these assignments.

136. Payments will be made by Treasury Officers, against these assignments provided, that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

137. For example, if the total provision of funds from May to December inclusive, be at the rate of one Lac of Rupees per month

or eight Lacs in the aggregate, and the amount drawn up to November be only six Lacs, the difference, or two Lacs, may be drawn in December.

138. Cheques will be paid on presentation at any time within three months from date of issue.

139. The unpaid balances of the assignment estimates on the last day of the year will lapse, and the cheques drawn against it and then remaining unpaid will be met from the Military Disbursing Officers Assignments for the following official year.

140. All Cheques discharged will be forwarded by Treasury Officers as Vouchers for the payments entered in their Bi-monthly lists.

141. The same course will be followed in the case of Treasuries under the management of the Presidency Banks, or their Branches. Instead of the amounts of the monthly assignments being carried to the credit of the personal accounts of Disbursing Officers in the Accounts of the Banks by debit to the Military Department in the Government portion of the Bank's Account, as has heretofore been done in respect to Letters of Credit, the Cheques drawn by those Officers will be paid out of the Government Treasury balances and debited direct to Military Department, the debits being supported by the Cheques discharged. The monthly assignments will serve as guides to the Officers of the Bank in determining the amounts up to which the Cheques of the Disbursing Officers are to be honored subject to the provisions of paragraph 136 as illustrated in paragraph 137.

142. In cases of emergency, Military Disbursing Officers in need of funds over and above the amount they are entitled to under the annual assignment estimate, may obtain advances from Civil Treasuries on the authority of Station or Division Orders, such advances being drawn by cheques in the usual manner.

143. Emergent advances will, like ordinary payments be debited to the "Military Department," supported by the Vouchers on which payment was made, such as the original cheques and bills and receipts of the payees, accompanied by the Brigade or Station order or certified extract thereof, authorising the advance in each case.

144. Disbursing Officers of the Military Department who are allowed an Annual Assignment on Civil Treasuries, will draw against them exclusively by Cheques, whether for Pay Abstracts or Advances or other purposes, according to the prescribed form (Appendix O,) and agreeably to the terms of para. 135. Any sums drawn by Divisional Pay-Masters by means of Remittance Transfer Receipts will not be set against the amount of their annual Assignments.

145. Emergent Advances to Military Officers (exclusive of those attached to Regiments) on account of Pay and Allowances, will only

be made on the authority of Station Orders, or under special instructions of Government. The receipted bill and a last pay certificate from a Military Disbursing Officer, as well as the Station Order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. On making the advance, a certificate in the annexed form must be endorsed by the Treasury Officer on the back of the last Pay Certificate :—

*Treasury*_____ *Dated*____ *of*_____ 186 .

PAID to_____ on the authority of_____ Station order dated____ of_____ 186 , the sum of Rupees_____ on account of Pay stated to be for the month of_____ 186 .

_____

Collector.

146. Regimental Officers absent on leave cannot receive advances of pay from Civil Treasuries, and Officers in Command of Divisions, Districts, and Stations are prohibited from directing emergent advances to be made on such Accounts by Treasury Officers or by Divisional Pay-Masters.

147. No Cheque is to be drawn for a less sum than 10 Rupees. To admit of payments being made in cash, to such amount as may be fixed from time to time, Military Disbursing Officers may obtain supplies of cash from the Civil Treasury on Cheques in their own favor. They will be careful to draw no more cash than is absolutely required to meet the probable Cash payments within the limits assigned to them. The unexpended Cash Balances, save when exceptionally directed, will be repaid at the end of the month into the Civil Treasury.

148. Irrespective of the Cheques which Military Disbursing Officers are authorised to draw against credit assignments they may grant Remittance Transfer Receipts for the following purposes, in accordance with the form in Appendix C, and under the rules herein before provided, *viz* :—

Service Remittances.

Military Officers' and European Soldiers' Privilege Remittances.

Sepoys' Remittances.

149. Payments to men of the Madras and Bombay Armies on leave in Bengal will be made under the rules printed as Appendix V.

RULES FOR THE ISSUE OF CASH TO PAY-MASTERS OF BRITISH REGIMENTS IN THE THREE PRESIDENCIES.

150. Prior to the commencement of each official year, the Controller of Military Accounts will request the Local Accountant General to direct Officers in charge of Civil Treasuries to make advances for the disbursements of Regiments of British Cavalry and Infantry, upon monthly Estimates signed by the Pay-Master and countersigned by the Officer Commanding, so long as the head quarters of the Regiment is serving within the limits of the Local Government.

151. The maximum amount of the monthly advance will be fixed by the Controller, who will communicate to the several Accountants General the amount of advance to which each Treasury is to be limited, in order that the necessary instructions may be issued to the Officers in charge; the separate issues of cash from the Treasury will be made on the 1st, 10th and 25th of each month.

152. At the end of each month the Pay-Master* will lay before his Commanding Officer, for his approval and signature, *duplicate* Estimates of the probable amount required for the expenditure of the Regiment during the ensuing month. The Officer Commanding is required to satisfy himself, before attaching his signature to these Estimates, that the probable Receipts and Disbursements on account of the Regiment are correct; and that the sums to be advanced from the Treasury, on the dates specified, are not in excess of actual requirements.

153. The monthly demand on the Treasury is in no case to exceed the advance fixed by the Controller; should this sum be insufficient a Supplementary Estimate will be transmitted for the approval of the Controller, before any sum is drawn on account of it.

154. If, however, any case of necessity should occur, so urgent that the delay in waiting for such sanction would, in the opinion of the Officer Commanding, cause inconvenience to the service, the amount of the Supplementary Estimate will be advanced from the Civil Treasury on an emergent order to be issued by the Commanding Officer of the Station.

155. The issues of cash from the Civil Treasuries will be made periodically, as provided in paragraph 151, on Drafts signed by the

---

* One Copy of the Estimate is to be returned to the Pay-Master for immediate transmission to the Pay Examiner and the *Duplicate* is to be forwarded to the Treasury from which the money is to be issued.

Pay-Master and countersigned by the Officer Commanding, who will be responsible that the Drafts are only for such sums as are absolutely and immediately necessary for the requirements of the Regiment.

156. If a Regiment be moved to another Station, either within or beyond the limits of the Local Government, before the last instalment of the advance is drawn, the Treasury Officer, on receipt from the Pay-Master of a Cheque for the sum required to complete the payments for the month, will grant one or more Public Service Transfer Receipts in favor of the Officer Commanding and Pay-Master, for such balance as may be required to be issued at any Station *en route* or at the destination of the Regiment.

157. The Officers in charge of Civil Treasuries will issue Public Service and Privilege Remittance Transfer Receipts, under existing Regulations, in part payment of the Regimental Pay-Master's Cheques. Public Service Transfer Receipts will be furnished in payment of any one of the Cheques; but the issue of Transfer Receipts for Privilege Remittances, will be limited to the advance made on the 25th of the month.

158. Every Officer or Soldier may remit the whole or any portion of his months' pay that is available, to any part of India, and the Pay-Master is required, on being applied to before he draws the last advance on account of the months' pay, to obtain from the Treasury Officer such Remittance Transfer Receipts as may be applied for.

159. Such Remittance Transfer Receipts are to be issued in favor of the party named by the remitter and only at the time of issue of the pay, &c., of the Regiment, and in liquidation thereof, and not in Exchange for cash tendered.

I.—Military Cash Receipts.

160. Cash Receipts by Military Disbursing Officers on account of rents for Public Quarters and for Regimental Institutions are to be remitted without fail to the Executive Engineer or to the Institutions concerned in the month in which they are received.

161. Receipts on account of sale of stock and unserviceable articles and other miscellaneous recoveries included in the Disbursing Officers Accounts Current, will be made use of to meet current Expenditure, or remitted, as received, to the Civil Treasuries within their respective circles or ranges, according to rules prescribed by the Controller General of Military Expenditure.

162. For Receipts paid into the Civil Treasury the Receiving Officer will grant an acknowledgment (in duplicate) in the following form:—

Cash Receipt—Military Departmental Receipts.

RECEIVED from the _____ at _____
the sum of Rupees _____
which will be entered as Departmental Receipts in my Schedule of Military Receipts.

_____
Collector of _____

163. This acknowledgment will be the voucher in support of the debit to "Civil Department" of the Government concerned under the head of Remittances to Banks or Civil Treasuries. The Original receipt will be forwarded with the account and the duplicate recorded in the office of the Military Disbursing Officer.

164. Cash tendered, except in the case of Deposits hereinafter provided for, by any party to a Civil Treasury on the public account in the Military Department must be accompanied by an order from the Executive Officer concerned in the following form:—

Order.

PLEASE receive from A. B., the sum of Rupees _____
on account of _____ due to this Office and enter as Military Departmental Receipts.

No. _____ C. D.,
Dated _____ *Executive Officer.*

165. The amount will be accepted by the Officer in charge of the Treasury and entered in his Schedule of Military Receipts, for eventual adjustment in the Military Accountant's Office, a Receipt in Duplicate being issued by the receiving Officer, in the following form:—

RECEIVED from A. B., the sum of Rupees _____
on account of _____ as Military Departmental Receipts as per Executive Officer A. B.'s order No. _____
dated _____

E. F.,
In charge of Civil Treasury,
Dated _____ *at* _____

166. The Original Receipt will then be delivered to the party from whom the money is received, and the Duplicate will be forwarded by the Officer in charge of the Treasury to the Executive Officer named in the Order.

167. The following form of Receipt must be used when Cash is tendered by Presidents of Committees of Adjustment of estates of deceased Officers and men :—

Estate of Deceased Officers and Soldiers.

CIVIL TREASURY OR BANK OF BENGAL } AT _____

Dated the _____ *of* _____ 186 .

RECEIVED from _____

President Committee of adjustment, the sum of Rupees _____ to be placed to Credit of Military Department on account of estate of _____ of the _____ Regiment _____ in the Books of the Presidency Pay-Master.

_____

Treasury Officer.

II.—CASH SECURITY DEPOSITS.

168. Deposits of cash made in favor of Departmental Executive Officers, shall, whenever practicable, be paid by the Depositor to the Officer in charge of the nearest Civil Treasury, who will grant a receipt for the same in the following form :—

Cash Receipt—(Military Deposits.)

RECEIVED from _____

the sum of Rupees _____

to be held as a Military Deposit in favor of the Executive Officer at _____

_____

Collector of _____

169. The Receipt when produced by the Depositor shall be accepted by the Departmental Disbursing Officer who will debit himself under the item "Deposits" in his Monthly Account Current, and take credit for a similar sum by charging the Civil Department of the Government concerned under the head of "Remittances to Banks or Civil Treasuries." For the refund of the deposit, the Executive Officer will write on the back of the receipt an order for the refund of the amount and deliver it to the Depositor, who will himself realize the amount from the Civil Treasury, the adjustment being effected in the Military Disbursing Officer's Account Current according to the rules prescribed in that Department.

170. In the Civil Department all such cash receipts will be credited under the head of "Military Deposits," subordinate to "Military Department," and refunds debited to the same head of account for adjustment in the Military Department.

171. When the payment of the Cash into the Civil Treasury by the Depositor is impracticable, from the distance of the Civil Treasury or other cause, the Cash Deposit will be received by the Executive Officer and brought to credit in his account under the head of "Deposits."

172. The Accountant General of each Government will include in his Monthly-Statement of Receipts and Advances of the Military Department the Receipts and Transfers abovementioned for check and adjustment. This Statement must be forwarded by the Accountant General at the earliest practicable date to the Military Accountant, as heretofore.

III.—Government Loan Paper Security Deposits.

173. All Government Papers lodged in deposit with any Military Department of Government for the Public Service will be endorsed over to the respective Executive Officers, (or to such Departmental Officer as may from time to time be prescribed in the orders of the Controller General of Military Expenditure,) under their official designations, and not under their individual names.

174. Government Promissory Notes deposited for a period not exceeding *six* months are to be lodged in the nearest Civil Treasury for safe custody, and to be returned by the Civil Treasury Officer on the application of the Executive Officer to whom the Promissory Notes have been endorsed. The Officer in charge of the Civil Treasury will grant a receipt for the Promissory Notes deposited, which receipt must be returned by the Executive Officer with his application for the return of the Notes.

175. Promissory Notes deposited for more than six months will be forwarded by the Executive Officer at the time of deposit to the General Treasury at the Presidency Bank, by which the receipt of the Notes will be acknowledged. This acknowledgment must be transmitted to the Secretary and Treasurer of the Bank duly endorsed by the Executive Officer when the return of the Security Deposit is required.

176. Government Promissory Notes received in deposit will in future be omitted from the Account Current of Executive Officers, and a Register of all such deposits received from and returned to

Depositors, will be kept in the office of the Executive Officer in the form of Appendix Y. A copy of this Register, in which must be specified the loan papers forwarded to and received from the General or Local Treasury with dates of despatch and receipt, will be furnished at the close of each month to the Controller of Military Accounts for his information, and for check with a Register of the Promissory Notes received and returned during the same month at the General Treasury, which will be furnished to the Controller by the Secretary and Treasurer of the Bank. It should be stated in the column of remarks against each entry in the Register, whether the Securities have been lodged in the General or the Local Civil Treasury.

Loan Paper Security Deposits in the Public Works, Postal, and Telegraph Departments.

177. In dealing with deposits in the Public Works Department, a clear distinction is to be made between Cash and Government Securities. The latter will not be brought into the Cash or Deposit accounts, but will be forwarded through the Controller for safe custody in the Government Treasury or Bank at the Head-quarters of the Province. A Register will be kept by the Controller of all Securities passing through his office. The interest on such Securities will be drawn by the Executive Engineer, on the application of the Depositor from the Treasury by means of Transfer Receipts for which payment will not be required from the Executive Engineer. The Transfer Receipt on delivery will be made over to the Depositor, and will not be carried through the Cash Book.

178. The same course should be adopted in respect to Government Securities deposited in the Postal and Telegraph Departments, the securities being forwarded as respects the Post Office to the Local Post-Master General, and as respects the Telegraph Department to the Divisional Superintendent for Deposit in the General Treasury or Bank at the Head-quarters of the Presidency or Province.

APPENDICES.

(Referred to in paras. 1, 2 & 4.)

Appendix A.

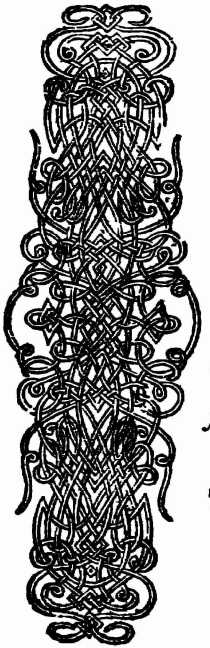
*No.*_____

*Date*_____

*Payee*_____

*Drawee*_____

*Rupees*_____



PUNJAB.

No._____ Rs._____

Delhi,_____ 186..

At Sight pay this **Sole** *Bill of Exchange to the order of*_____

*Rupees*_____

*for value received of*_____

To *In charge of Treasury.*

THE OFFICER IN CHARGE OF THE TREASURY AT_____

Treasurer.

(Referred to in paras. 1 & 4.)

Appendix, B.

CENTRAL PROVINCES.

No._____ Rupees_____

(FIRST) NAGPORE,_____186 .

AT SIGHT of this **First** *of Exchange* **(Second Unpaid)**

*pay to the order of*_____

*for value received RUPEES*_____

To *In charge of Treasury.*

THE OFFICER IN CHARGE OF

THE TREASURY AT_____

Treasurer.

CENTRAL PROVINCES.

No._____ Rupees_____

(SECOND) NAGPORE,_____186 .

AT SIGHT of this **Second** *of Exchange* **(First Unpaid)**

*pay to the order of*_____

*for value received RUPEES*_____

To *In charge of Treasury.*

THE OFFICER IN CHARGE OF

THE TREASURY AT_____

Treasurer

(Referred to in paras. 1, 60, 68, 76 & 148.)

Appendix C.

REMITTANCE TRANSFER RECEIPT.

No. _____

Dated _____ *of* _____ 186 .

RECEIVED *from* _____

Rs. _____ *payable*

to _____ *from the*

Treasury at _____

on account of _____

Officer in charge of Treasury.

PUNJAB. PUNJAB.

REMITTANCE TRANSFER RECEIPT.

(NOT NEGOTIABLE.)

No. _____

Office of _____

Dated _____ *of* _____ 186 .

To H. M.'s General Treasury.

BANK OF BENGAL.

CALCUTTA.

Received *from* _____

_____ *the sum of*

Rupees _____

Payable to (or to be transferred to the credit of) _____

_____

Rs.

Officer in charge of Treasury.

Received payment _____

FOR SEPOYS' REMITTANCES ONLY.

DESCRIPTIVE ROLL of _____ _____ *entitled to receive*

Rupees _____ *from the* _____ *of* _____ *as per Receipt No.* _____

NAME OF PAYEE.	Rank or Vocation.	Inhabitant of place, Pergunnah or District.	Caste or Tribe.	Supposed Age.	Supposed Height.	Particular Mark.	REMARKS.

Officer Commanding, *Regt.* *Wing or Squadron Officer.*

Stationed _____

(Referred to in paras. 16 & 61.)

Appendix D.

REGISTER OF BILLS ISSUED.

General & Special Numbers.	Date of Draft.	To whom granted and on what account.	How and where payable.	To whom payable.	Amount of Draft.			Daily Total.	Amount of premium levied.			Authority for issue.	Signature of the Officer issuing the Draft in checking the issue.	Remarks as to the Draft being cancelled, or duplicate being issued, &c.
												N. B.—The Special authority or the rule in this Pamphlet authorizing the Bill or Remittance Transfer Receipt should be cited.		

NOTE.—The same form should be used for Remittance Transfer Receipts issued.

(Referred to in Para. 18.)

Appendix E.

LOCAL REMITTANCES (BILLS ISSUED.)

LIST of * _____ *drawn by* _____ *Treasury of the Bengal Presidency, during the month of* _____ 186 .

Date of Draft.	Number.	Under what authority issued.	To whom granted.	To whom Payable.	Treasury drawn upon.	Amount of each Bill.	Daily total carried to Cash Book.	Premium Charged.	For use in Acott. Genl.'s Office. Date when paid.

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

(Referred to in para. 18.)

Appendix F.

BILLS ISSUED—OTHER GOVERNMENTS.

LIST of **_____ *drawn upon Treasuries under other Governments by*_____

*Treasury of the Bengal Presidency, during the month of*_____186 .

Date of Draft.	Number.	Under what authority issued.	To whom Granted.	To whom Payable.	Treasury drawn upon.	TREASURIES UNDER THE GOVERNMENTS OF										Daily Total carried to Cash Book.	Premium charged on issue of Bills.	REMARKS.
						India.	Madras.	Bombay.	N. W. Provinces.	Oudh.	Central Provinces.	British Burmah.	Hyderabad.	Punjab.				

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

(Referred to in paras. 19 & 61.)

Appendix G.

CHECK REGISTER OF BILLS PAYABLE.

Number and date of Bill.	Amount.	Date of acceptance.	Date of payment.	Remarks.

N. B.—The same form should be used for Remittance Transfer Receipts Payable.

(Referred to in para. 24.)

Appendix H.

LOCAL REMITTANCES—BILLS DISCHARGED.

LIST of Bills and Remittance Transfer Receipts drawn by Treasuries under the Government of Bengal, on _____ Treasury, and discharged during the month of _____ 186 .

Voucher No	Day of the Month.	PARTICULARS OF DRAFT			TREASURY DRAWN BY	Supply Bills.	Remittance Transfer Receipts.	Date Total Carried to Cash Book.
		NUMBER.		Date.				
		Supply Bills.	Remittance Transfer Receipts.					

(Referred to in para. 24.)

Appendix I.

BILLS DISCHARGED—OTHER GOVERNMENTS.

LIST of * _____ _____ *drawn by Treasuries under other Governments on* _____ _____

Treasuries, and discharged during the month of _____ 186 .

Voucher No.	Date when Discharged.	PARTICULARS OF DRAFT		By whom drawn.	CHARGEABLE TO GOVERNMENTS OF									Daily Total Carried to Cash Book	REMARKS.
		Number	Date.		India.	Madras.	Bombay.	Hyderabad	Oudh.	Punjab	Central Provinces.	British Burmah	N W. Provinces.		

* Here insert Supply Bills, or Remittance, Transfer Receipts, as the case may be.

(Referred to in paras. 28 & 65)

Appendix K.

ADVICE LIST.

TO

THE OFFICER IN CHARGE OF THE TREASURY,

AT_____

SIR,

I beg to advise having to-day issued upon you the under-noted Supply Bills, and Remittance Transfer Receipts amounting to Rupees.

_____ TREASURY,

*The*_____ 186 .

Officer in charge of Treasury.

NUMBER.				In whose favor.	Amount.	Last Issue Date
SUPPLY BILLS.		REMITTANCE TRANSFER RECEIPTS				
Printed No.	District No.	Printed No.	District No.			

(Referred to in para. 78.)

Appendix L.

LIST OF PRIVILEGE REMITTANCES.

_____ DATED _____

REMITTANCE LIST of Receipts issued this day, _____

payable at the _____ *Treasury.*

No. of Receipt.	By whom remitted.	To whom remitted.	Amount.	Remarks.

To the Officer in charge of the Treasury at _____

(Referred to in para. 79.)

Appendix M.

FORM OF PAYEE'S RECEIPT FOR SEPOY'S FAMILY REMITTANCE.

RECEIVED from the Collector of _____

the sum of Rupees _____

being the amount of a Remittance from _____

the _____ Company _____ Regiment _____

Dated _____

To _____

(Signature of the payee.)

(Referred to in para 106.)

Appendix N.

No. _____ dated _____

LETTER OF CREDIT.

To

THE COMPTR. GENERAL
OF ACCOUNTS.

SIR,

I HAVE the honor to request that you will grant me a Credit on the Bank of Bengal, for the month of _____ on account of _____

_____

for Rs. ( )

_____ which is within the sanctioned Budget allotment of 186 -6 .

I have, &c,

_____

Comptr. Genl. of Accounts.

To

THE SECY. & TREASURER BANK OF BENGAL.

No. _____ *The* _____ 186 .

CREDIT allowed for Rs. ( )

_____

Comptr. Genl. of Accounts.

No _____ *dated* _____

THE _____

is informed that agreeably to his application of

No _____ a Credit has this day been granted in his favor on the Bank of Bengal, for the month of _____

for Rs. ( )

_____

_____

Comptr. Genl. of Accounts.

(Refered to in Paras. 107 & 144.)

Appendix O.

*Cheque No.*_____

Date_____

In favor of_____

In part of Letter of Credit (or Annual Assignment Estimate) No.____dated_____

Amount _____

CHEQUE No. *Rs.*

To

THE OFFICER IN CHARGE OF THE TREASURY,

AT_____

PAY to_____

or Bearer Rupees_____

_____

in part of Letter of Credit (or Annual Assignment Estimate) No._____

dated_____ being on account of_____

_____

_____ 186 .}

_____

_____

When requested by the Payee the word "Order" may be substituted for "Bearer," or the Cheque may be crossed for payment only through a Bank.

(Referred to in para 107.) **Appendix P.**

To

THE OFFICER IN CHARGE OF THE TREASURY,

AT _____

I HEREBY advise you, that I have this day drawn the undermentioned Cheques on your Treasury, payble out of the Letter of Credit No. dated

No. of Cheque.	Amount.	In whose favor.

(Referred to in para. 117.) **Appendix Q.**

PUBLIC WORKS DEPARTMENT, BENGAL.

Abstract of APPLICATIONS FOR CREDIT ORDERS *to meet the anticipated expenditure in the Bengal Presidency for the month of*_____186 .

*Fort William, the*_____186 .

DIVISIONS.	ON WHAT TREASURY.	AMOUNT.

Certified that the amount above applied for is intended to meet Expenditure provided in the Public Works Budget of 186 , as well as other Disbursements for the above month.

Contr. of P. W. Accounts,

(Referred to in para 117.)

Appendix R.

PUBLIC WORKS DEPARTMENT CREDIT ORDER

No.

To

THE

SIR,

On the date that this order may reach you, you are requested to place to the Credit of ——— the sum of Rupees ———

I have the honor to be

SIR,

Your obedient Servant,

FORT WILLIAM;
Office of Comptr. Genl. of Accts.
Bill Department,
The ——— 186

Comptr. Genl. of Accts.

(Referred to in para. 124.)

Appendix S.

(FORM OF PASS BOOK.)

The _____ *Treasury or the Bank of* _____ *in Account Current with A. B. Ex-Engineer,* _____ *Division.*

Dr. **Cr.**

1866.			Initials of Treasury Officer or Bank Agent.				1866.					
May ...	3	To Credit Order for May		25,000	0	0	May ...	6	By Cheque No. 1 ...	500	0	0
							,, ...	8	Ditto ,, 2 ...	140	0	0
		Total Rs. ..		25,000	0	0	,, ...	10	Ditto ,, 4 ...	10,000	0	0
							, ...	18	Ditto .. 5 ...	450	0	0
									By Balance ...	13,910	0	0
June ...	1	To Balance ... ... Rs.		13,910	0	0						
									Total Rs. ...	25,000	0	0

N. B.—To be kept in duplicate and balanced monthly.

Signature of the Treasury Officer or Bank Agent.

(Referred to in para. 127.)

Appendix T.

*Cash Balances of Executive Engineers for the Month of*_____

Executive Division.	Treasury.	Amount at credit of drawing account in each Treasury.	Total of Treasury credits in each Division.	Cash in hands of Public Works Disbursers.	Total Balance.

Office,

*Dated*_____186 .

Controller P. W. Accts.

(Referred to in para. 133.)

Appendix U.

ESTIMATE of Cash Requirements of the Post Office in _____ *for the quarter ending* _____ 186 .

Name of Treasury	Name of Post Office.	Estimate of year s requirements.			Estimate of requirements for the quarter ending 186 .			Balance unexpended for previous quarters of 186 -6 .			Total Balance of Budget grant available at close of the quarter ending 186		
		Fixed.	Contin-gent.	Total	Fixed.	Contan gent	Total	Fixed.	Contin-gent.	Total.	Fixed.	Contin-gent.	Total

(Referred to in para 149.) **Appendix V.**

RULES for the payment and adjustment of Allowances of Sepoys' of Madras and Bombay Armies, while on leave of absence to the Bengal Presidency, (G. G. O. No. 875, dated 28th October 1853.)

RULES FOR PAYMENT.

1*st.*—Payments are only to be made on presentation of Passports, in the prescribed Form, provided that the Advice and copy of the Passport have been duly received, and that the identity of the applicant has been satisfactorily established.

2*nd.*—Receipts for all such payments are to be taken in duplicate, and a note of every payment, of the date on which it is made, and of the period to which it refers, is to be carefully entered on the back of the Passport.

3*rd.*—Payments are only to be made at the Treasuries indicated in the Passport which is to exhibit also the probable dates of arrival of the holder at each of the Stations specified. In the event of the holder arriving much earlier or later than the appointed time at any Station, the Collector of such Station should notify the circumstance to the Officers at the remaining Stations entered in the Passport.

RULES FOR ADJUSTMENT.

4*th.*—The Disbursing Officers are required to prepare at the beginning of each month, Statements, (a separate Statement on account of each Presidency) of the payments made by them during the preceding month according to the annexed Form. These Statements are to be furnished to the Office of the Military Accountant.

5*th.*—The aggregate payments on account of each of the Presidencies of Madras and Bombay, are to be charged off to those Presidencies respectively, in the Accounts for the month in which they are made, the debits being supported by the duplicate receipts.

STATEMENT of Payments made from the Treasury of the Collector (or Deputy Pay-Master) of _____, during the month of _____ to the undermentioned Native Commissioned and Non-Commissioned Officers, Sepoys, &c., belonging to the Presidency of _____ on Furlough, together with Abstract of the Passports presented by them respectively at this Office.

Description of Individual							Rank and Corps.	Date of Enlistment	Amount of Monthly Pay	Date up to which paid with his Regiment	Period for which leave has been granted	Payments in Bengal		Remarks
Names	Age.		Height		Religion Caste or Tribe	Prominent & particular marks						Amount	For what Period	
	Years	Months	Feet	Inches.										

Certified that the above is a true and correct Abstract of the Passports or Leave Certificates of the men therein described, and that the payments were made in my presence after due inquiry as to the identity of the parties.

Appendix W.

LIST OF PUBLIC TREASURIES IN INDIA.

Under the Government of India.

Names of Districts.	*Designation of Officers.*
Calcutta—Government Treasury at the Bank of Bengal ...	Secretary and Treasurer, Bank of Bengal.
Bhopaul	Political Agent.
Bagdad (Turkish Arabia) ...	
Coorg (Mercara)	Superintendent.
Gwalior	Political Agent.
Indore	Agent, Govr. Genl., Central India.
Khatmandoo (Nepaul) ...	Resident.
Munipore	Political Agent.
Nagode	Political Assistant.
Persia	H. M.'s Envoy Extraordinary.
Thuggee Department ...	General Superintendent.

In the Eastern Settlements.

Malacca	Resident Councillor.
Penang	
Singapore...	

Under the Government of Bengal.

Backergunge	Collector.
Balasore	
Bancoorah	
Beerbhoom.	
Bhaugulpore*	
Bhullooah...	
Bograh	
Burdwan	
Cachar	Deputy Commissioner.
Calcutta*	Collector.
Chittagong	
Chumparun*	
Cooch Behar*	Deputy Commissioner.
Cossyah Hills (Shillong)* ...	
Cuttack	Collector.

* These Treasuries are not usually drawn upon, except for Remittance Transfer Receipts. No bills of any sort are drawn upon the Treasuries of Calcutta and Cooch Behar.

BENGAL—*Continued.*

Names of Districts.	*Designation of Officers.*
Dacca	Collector.
Darjeeling	Deputy Commissioner.
Dooghur*	Assistant Commissioner.
Dinagepore	Collector.
Durrung (Terpore)	Deputy Commissioner.
Furreedpore	Collector.
Jodda	Deputy Commissioner.
Gowalparah	
Gya	Collector.
Hazareebaugh*	Deputy Commissioner.
Hooghly	Collector.
Jessore	
Kamroop	Deputy Commissioner.
Lohardugga*	
Luckimpore	
Maldah	Collector.
Maunbhoom*	Deputy Commissioner.
Midnapore ...	Collector.
Monghyr*	
Moorshedabad (Berhampore)* ...	
Mymensing	Collector.
Mynagooree	Deputy Commissioner.
Nowgong (Assam)	
Nuddea (Kishnaghur) ..	Collector.
Nya Doomka*	Assistant Commissioner.
Pakoor (Heerunpore)* ...	
Patna*	Agent, Bank of Bengal.
Pooree	Collector.
Pubna	
Purneah	
Rajmehal*	Assistant Commissioner.
Rajshahye (Rampore Bouleah) .	Collector.
Rungpore	
Seebsagur	Deputy Commissioner.
Saran (Chuprah)*	Collector.
Shahabad (Arrah)*	
Singbhoom*	Deputy Commissioner.
Sunderbuns*	Commissioner.
Sylhet	Collector.
Tipperah	
Tirhoot*	
24-Pergunnahs*	

* These Treasuries are not usually drawn upon, except for Remittance Transfer Receipts. No bills of any sort are drawn upon the Treasuries of Calcutta and Cooch Behar.

Under the Government of North Western Provinces.

Names of Districts.	*Designation of Officers.*
Agra	Agent, Bank of Bengal.
Ajmere	Deputy Commissioner.
Allahabad	Agent, Bank of Bengal.
Aligurh	Collector.
Azimgurh...	
Banda	
Bareilly	
Bustee (Subordinate to Goruckpore)*	
Benares	Agent, Bank of Bengal.
Bijnour	Collector.
Boolundshuhur	
Budaon	
Cawnpore...	Agent, Bank of Bengal.
Dehra-Doon	Superintendent.
Etah	Deputy Collector.
Etawah	Collector.
Furruckabad	
Futtehpore	
Ghazeepore	
Goruckpore	
Humeerpore	
Jaloun	Deputy Commissioner.
Jhansi	
Jounpore	Collector.
Kumaon (Almorah)	Senior Assistant Commissioner.
Lullutpore (Chundeyree) ...	Deputy Commissioner.
Meerut	Collector.
Mirzapore...	Agent, Bank of Bengal.
Moradabad	Collector.
Mozuffernuggur	
Muttra	
Mynpoorie*	
Nowgong (Subordinate to Humeerpore)	
Nynee Tall (Subordinate to Kumaon)	
Roorkee*	Officer in Charge.
Shajehanpore	Collector.
Saharunpore	

* These Treasuries can neither draw Bills nor be drawn upon.

In Oudh.

Names of Districts.	*Designation of Officers.*
Baraitch	Deputy Commissioner.
Fyzabad	
Gondah	
Hurdui (Subordinate to Lucknow)	
Durriabad*	
Lucknow	Agent, Bank of Bengal.
Mohumdee	Deputy Commissioner.
Oonao*	
Pertabgurh*	
Roy-Bareilly	
Sectapore	
Sultanpore*	

Under the Government of Punjab.

Bunnoo	Deputy Commissioner.
Dehra Ghazee Khan ...	
Dehra Ismail Khan ...	
Delhi	
Ferozepore	
Goojranwallah	
Goojrut	
Goordaspore	
Goorgaon	
Hissar	
Hoshyarpoor	
Hazara (Abbotabad) ...	
Jhelum	
Jhung	
Jullunder	
Kangra (Dhurmsala) ...	
Kohat	
Kurnaul (Paneeput) ...	
Lahore†	
Loodianah	
Montgomery (formerly Gogaira)	
Mooltan	
Moozuffergurh	

* The Durriabad and Oonao Treasuries being amalgamated with the Lucknow Treasury and those at Sultanpore and Pertabgurh with that at Roy-Bareilly they can neither draw nor Cash Bills.

† This Treasury is allowed to issue Supply Bills on all Treasuries for *bonâfide* Railway purposes.

PUNJAB—*Continued.*

Names of Districts	*Designation of Officers.*
Peshawar	Deputy Commissioner.
Rawul Pindee	
Rohtuck	
Scalkote	
Shahpore	
Simla	
Sirsa	
Umballah	
Umritsur	

Remittance Transfer Receipts may be drawn on all the Treasuries in the Punjab.

In Central Provinces.

Belaspore	Deputy Commissioner.
Bundara*	
Baitool	
Chanda*	
Chindwara*	
Dumoh*	
Hoshungabad	
Jubbulpore	
Mandla*	
Nagpore	
Nursingpore*	
Nimar*	
Raipore	
Seeone*	
Saugor	
Sumbulpore*	
Sirencha*	
Wurda*	

In Hyderabad, Deccan.

Akolah	Deputy Commissioner.
Hyderabad	Resident.
Meikur†	Deputy Commissioner.
Oomrawattee	
Woon†	

* These are Sub-Treasuries at the Head Quarters of districts. Remittance Transfer Receipts should not be drawn upon them.

† These Treasuries should not be drawn upon without previous reference to the Deputy Accountant General, Hyderabad.

Under the Government of Bombay.

Names of Districts.	*Designation of Officers.*
General Treasury, Bank of Bombay	Secretary and Treasurer, Bank of Bombay.
Ahmedabad	Collector.
Ahmednuggur	
Belgaum	
Canara	
Candeish (Dhoolia)	
Dharwar	
Hydrabad (Scinde)	
Kaira	
Kalladghee	
Kurrachee	Collector.
Poona	
Rutnagherry	
Sattara	
Shikarpore	
Surat	
Tanna	
Kattywar (Rajcote)	Political Agent.
Kutch (Bhooj)	
Aden	Political Resident.
Baroda	
Bushire	
Muscat	Political Agent.
Zanzibar	

The Treasuries in this Presidency can only be drawn upon for Public Service purposes.

Under the Government of Madras.

General Treasury, Bank of Madras	Secretary and Treasurer, Bank of Madras.
Bellary	Collector.
Coimbatoor*	
Cuddapah	
Ganjam (Chatterpore) ...	
Godavery (Coconada Rajahmundry)	
Kristna (Masulipatam) ...	

* This Treasury is only usually drawn upon for Public Service purposes.

MADRAS—*Continued.*

Names of Districts.	*Designation of Officers.*
Kurnool	Collector.
Madras (Saidapet)*	
Madura	
Malabar (Calicut)	
Nellore, ...	
North Arcot (Chittoor) ...	
Salem	
South Arcot (Cuddalore) ...	
South Canara (Mangalore) ...	
Sea Customs Madras† ...	
Tanjore	
Tennevelly (Palamcottah) ...	
Trichinopoly*	
Vizagapatam	
Mysore (Bangalore)‡ ..	Deputy Accountant General.
Travancore (Travandrum) ...	Resident.

In British Burmah.

Akyab	Deputy Commissioner.
Bassein	
Moulmein	
Mergui	
Myanoung	
Port Blair§	Superintendent.
Rangoon	Agent to the Bank of Bengal.
Ramree	Deputy Commissioner.
Sandoway	
Shoaygheen (Martaban) ...	
Tounghoo..	
Tavoy	
Thayetmyo (Prome) ...	Assistant Commissioner.

---

* These Treasuries are only usually drawn upon for Public Service purposes.

† This Treasury is not drawn upon.

‡ Only drawn upon for Public purposes and on account of the Mysore Government.

§ This Treasury is not to be drawn upon.

Appendix X.

LIST OF MILITARY PAY AND PENSION PAY OFFICES IN INDIA.

Military Dept., Bengal.

PAY OFFICES.

Circle.	*Station.*
Presidency	Calcutta.
Allahabad	Allahabad
Lucknow	Lucknow.
Meerut	Meerut.
Lahore	Mean Meer.
Trans Ravee	Rawal Pindee.

PENSION PAY OFFICES.

Dinapore	Dinapore.
Lucknow	Lucknow.
Haupper	Meerut.

Military Dept., Bombay.

PAY OFFICES.

Presidency	Bombay.
Northern	Ahmedabad.
Scinde	Karrachee.
Poona	Poona.

BOMBAY—*Continued.*

PENSION PAY OFFICES.

Circle.	*Station.*
Presidency	Bombay.
Poona	Poona.
Dapoolie	Dapoolie.

Military Dept., Madras.

PAY OFFICES.

Presidency	Madras.
Northern	Vizagapatam.
Mysore	Bangalore.
Hyderabad	Secundrabad.
Nagpore	Kamptee.
Pegu	Rangoon.

PENSION PAY OFFICE.

Presidency	Madras.

(FORM.)

REGISTER of Government Loan Paper Security Deposits received and returned by the Executive Officer at _____ *during the month of* _____ 186 .

Register No.	Date of deposit.	By whom and on what account deposited	Particulars of Promissory Notes.		Date of Transmission to	Date of receipt from	Date of return to Depositor.	Remarks.
			Loans.	Amount	General or Local Treasury			

(Referred to in para. 178.) Appendix Y.